

ABSTRAK

Penelitian ini dimaksudkan untuk mengetahui perhitungan tarif jasa *event* dengan menggunakan *Activity Based Costing System* pada *Event Organizer* PT. Expressa Pariwara Media, serta untuk mengetahui perbandingan antara tarif jasa *event* pada *Event Organizer* PT. Expressa Pariwara Media dengan menggunakan *Activity Based Costing System* dan dengan perhitungan tarif jasa yang telah ditetapkan sebelumnya oleh manajemen *Event Organizer* PT. Expressa Pariwara Media.

Hasil dari penelitian ini menunjukkan bahwa hasil perhitungan harga pokok pengadaan acara *workshop* dengan menggunakan *Activity Based Costing System* untuk pengadaan acara di Medan sebesar Rp 3.228.049.880 dan untuk di Bali sebesar Rp 3.383.588.420. jumlah harga tersebut berbeda dengan harga yang telah ditetapkan oleh manajemen *Event Organizer* PT. Expressa Pariwara Media yaitu sebesar Rp 2.213.970.000 untuk pengadaan di Medan dan Rp 3.190.920.000 untuk pengadaan di Bali. Perbedaan hasil yang terjadi antara perhitungan harga pokok pengadaan acara *workshop* yang telah ditetapkan manajemen *Event Organizer* PT. Expressa Pariwara Media dan *Activity Based Costing System* disebabkan karena adanya pembebanan biaya *overhead* pada masing-masing acara *workshop* yang tidak dilakukan pada perhitungan yang ditetapkan oleh manajemen *Event Organizer* PT. Expressa Pariwara Media.

Kata Kunci : *Activity Based Costing System*, Harga Pokok, Biaya Pverhead, Pengadaan Acara Workshop, Tarif Jasa.

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ABSTRACT

This research is to know cost calculation by using Activity Based Costing System at Event Organizer PT. Expressa Pariwara Media, and to know the comparison between the cost of event services at Event Organizer PT. Expressa Pariwara Media by using Activity Based Costing System and with the calculation of service cost that has been set before by Event Organizer management PT. Media Expressa Pariwara.

The results of this research indicate that the cost of calculating the cost of procurement workshop event using Activity Based Costing System for the procurement of events in Medan amounted to Rp 3.228.049.880 and for in Bali amounted to Rp 3,383,588,420. the amount of the price is different from the price set by Event Organizer management PT. Expressa Pariwara Media amounting to Rp 2,213,970,000 for procurement in Medan and Rp 3,190,920,000 for procurement in Bali. Differences in the results that occur between the calculation of the cost of procurement workshop event that has been set management Event Organizer PT. Expressa Pariwara Media and Activity Based Costing System is caused by the overhead expense on each workshop event which is not included in the calculation set by Event Organizer management of PT. Expressa Pariwara Media.

Keywords : Activity Based Costing System, Cost, Overhead Cost, Procurement Workshop Event, Cost Of Event Services.

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